IN THE HIGH COURT OF JUDICATURE AT BOMBAY
APPELLATE SIDE

CIVIL APPLICATION NO.1029 OF 2006
IN
WRIT PETITION NO.7739 OF 2005

Union of India & anr. Applicant
vs.
M/s.Precision Transcore Industries Respondent

Mr.B.A.Desai, Additional Soli General of India with
Mr.H.V.Mehta i/b.Dr.T.C.Kaushik for the applicant.

Mr.Yogesh Rohira for the respondent.

CORAM : R. M. LODHA &
J. P. DEVADHAR,JJ.

DATED : 10th April, 2006

P.C.

Heard.

2. By the order dated 24th November, 2005 this Court while accepting the statement made by the learned senior counsel for the revenue observed that the investigation in the matter shall be completed by the end of March, 2006 and thereafter show cause notice shall be given to the present respondent (original petitioner) and complete the investigation within six months thereafter. Now, by means of this Civil Application, the revenue prays for extension of time for completion of investigation.

3. Mr.B.A.Desai, the Additional Solicitor General of India submitted that a further time of one year shall be required in completing the investigation looking to the enormity of the evidence.

4. When this Court granted six month time for completion of investigation in its order dated 24th November, 2005, the concerned authority ought to have moved faster in completing the investigation if thorough investigation was required into many aspects. Not much has been done in the investigation so far. However, looking to the nature of investigation and enormity thereof, we are satisfied to extend the time for completing the investigation by 31st December, 2006.

5. We, accordingly, dispose of this Civil Application by the following order:

(i) The revenue shall complete the investigation by 31st December, 2006 and upon completion thereof, issue show cause notice, if necessary, to the present respondent and complete the adjudication by 30th June, 2007.

(ii) We clarify that if by 31st December, 2006 the investigation is not completed,

the revenue may be asked to deposit/refund the amount of Rs.60 lacs that was received from the present respondent.

(R.M. LODHA,J.)

(J.P. DEVADHAR,J.)